IN THE CLAIMS:

Please cancel claims 1 and 2 and amend claim 3 as follows.

1. (Cancelled)

2. (Cancelled)

3. (Currently Amended) ~~A program for computing finite impulse response (FIR)~~ ~~filter coefficients embodied on a computer readable medium, the program causing a~~ ~~computer to execute~~<u>A finite impulse response (FIR) filter design apparatus using a</u> <u>computer, the computer executing</u> the steps of:

determining every element of a single-dimension array B' using a filter order N <u>of a universal maximally flat FIR filter which has a characteristic of maximizing the</u> <u>smoothness,</u> a number of zeros K at z=-1, and a parameter d for a group delay at z=1, by changing in sequence an index j from 1 to N-K in a recurrence formula B'[j] = (-1) X {(2d)B'[j-1] + (j-1)B'[j-2]} / (N − j + 1), the single-dimension array having N+1 elements B'[j] where $0 \leqq j \leqq N$, in which an element B'[0] thereof is initialized to 1 and all the elements thereof except the element B'[0] are initialized to zero

wherein N is a positive integer ~~of a universal maximally flat FIR filter~~, K is an integer equal to or more than zero, d is a rational number, and N, K, and d are provided by inputs;

determining every element of a three-dimension array r by sequentially

changing, in the order of indexes j, i, p, an index j from 0 to N-p, and an index i from

0 to p, an index p from 1 to N in a recurrence formula $r[p,i,j] = ($ $r[p-1,i-1,j] - r[p-1,i-1,j+1]$ $)/2 + ($ $r[p-1,i,j] + r[p-1,i,j+1]$ $)/2$, the three-dimension array r having $(N+1)^3$

elements $r[p,i,j]$ where $0 \leqq p \leq N$, $0 \leqq i \leq N$, $0 \leqq j \leq N$, in which elements $r[0,0,j]$

thereof where $0 \leq j \leq N-K$ are initialized to elements of the single-dimension array

$B'[j]$ where $0 \leqq j \leq N-K$, and all the elements thereof except the elements $r[0,0,j]$ are

initialized to zero; and

extracting elements $r[N,i,0]$ of the three-dimension array r where $0 \leqq i \leqq N$ as

the impulse response coefficients of the universal maximally flat FIR filter.

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